

**BUDGET ADVISORY COMMITTEE**  
**AGENDA**

**Date:** Tuesday, April 13, 2021  
**Time:** 3:00pm – 5:00pm  
**Venue:** Zoom Virtual Meeting

**Committee Members:**

Tonia Frawley, Trustee  
Janice Caton, Trustee  
Cristi May Sacht, Trustee  
Brenda Hooker, Secretary-Treasurer  
Tom Demeo, Superintendent  
Geoff Manning, Assistant Superintendent  
Allan Douglas, Director of Instruction  
Esther Shatz, Director of Instruction  
Candice Hilton, Director of Finance  
Ian Heselgrave, Director of Operations  
Josh Porter, Director of Information Technology  
Lynda-Marie Handfield, Director of Human Resources

Catherine Manson, Principal  
Brian McAskill, Principal  
Sherry Dittrick, CDTA  
Karla Neuffer, CDTA  
Spring Halasz, DPAC  
Jennifer Fisher, DPAC  
Denise Bullock, CUPE  
Susan Hansen, CUPE  
Bruce Carlos, IEC  
Kelly Shopland, IEC

**Guest:** Cathie Collins, Manager of Finance

**Recording Secretary:** Marlene Leach, Senior Executive Assistant

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**A. WELCOME and INTRODUCTIONS**

*We would like to acknowledge that we are on the traditional territories of the K'omoks First Nation. We would like to thank them for the privilege of living on their land and the gift of working with their children.*

**B. ITEMS FOR DISCUSSION**

1. 2021 Annual Budget Information Package
2. Partner Group & Department Budget Presentations
3. Public Consultation Process During COVID19

**C. ITEMS FOR INFORMATION**

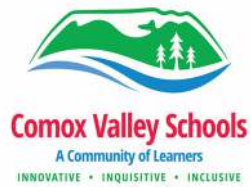
None

**D. FUTURE AGENDA ITEMS**

1. 2021-22 Preliminary Budget Balancing Options

**E. ADJOURNMENT**

# School District No. 71 (Comox Valley)



## 2021-22 Annual Budget Information Package

April 13, 2021

Prepared by:

Brenda Hooker, Secretary-Treasurer

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# Table of Contents

Section 1	2021-22 Annual Budget - Preliminary Report
Section 2	Annual Operating Grant Announcement
Section 3	Enrolment and Funding Analysis
Section 4	Preliminary Budget Position (to date)
Section 5	District Comparisons—2020-21 Amended Annual Budgets

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# **Section 1**

## **2021-22 Annual Budget Preliminary Report**

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# **Comox Valley Schools**

**A Community of Learners**

**INNOVATIVE • INQUISITIVE • INCLUSIVE**

## **2021-22 ANNUAL BUDGET**

### **PRELIMINARY REPORT**

**SCHOOL DISTRICT NO. 71 (COMOX VALLEY)**

April 13, 2021

# 2021-22 Annual Budget

## Introduction

The Board of Education of School District No. 71 (Comox Valley) is accountable for the public funds that support the school district. One of the Board's responsibilities is the adoption of the District's budget. The budget must conform to legislative requirements set out in the *School Act* and is the financial plan that supports the District's goals.

The Board is currently planning for the next school year, which includes:

- Setting priorities for the delivery of student learning
- Determining the ongoing effects of COVID19
- Projecting student enrolment
- Projecting the costs of status quo for next year (salaries, benefits, utilities, inflation, etc.)
- Determining which costs will or could change
- Projecting revenues (international student fees, rental fees, interest revenue, Ministry grants, etc.)
- Identifying strategies and options to address the net budget position (projected revenues less projected expenditures)
- Reviewing the budget against the Board's strategic priorities

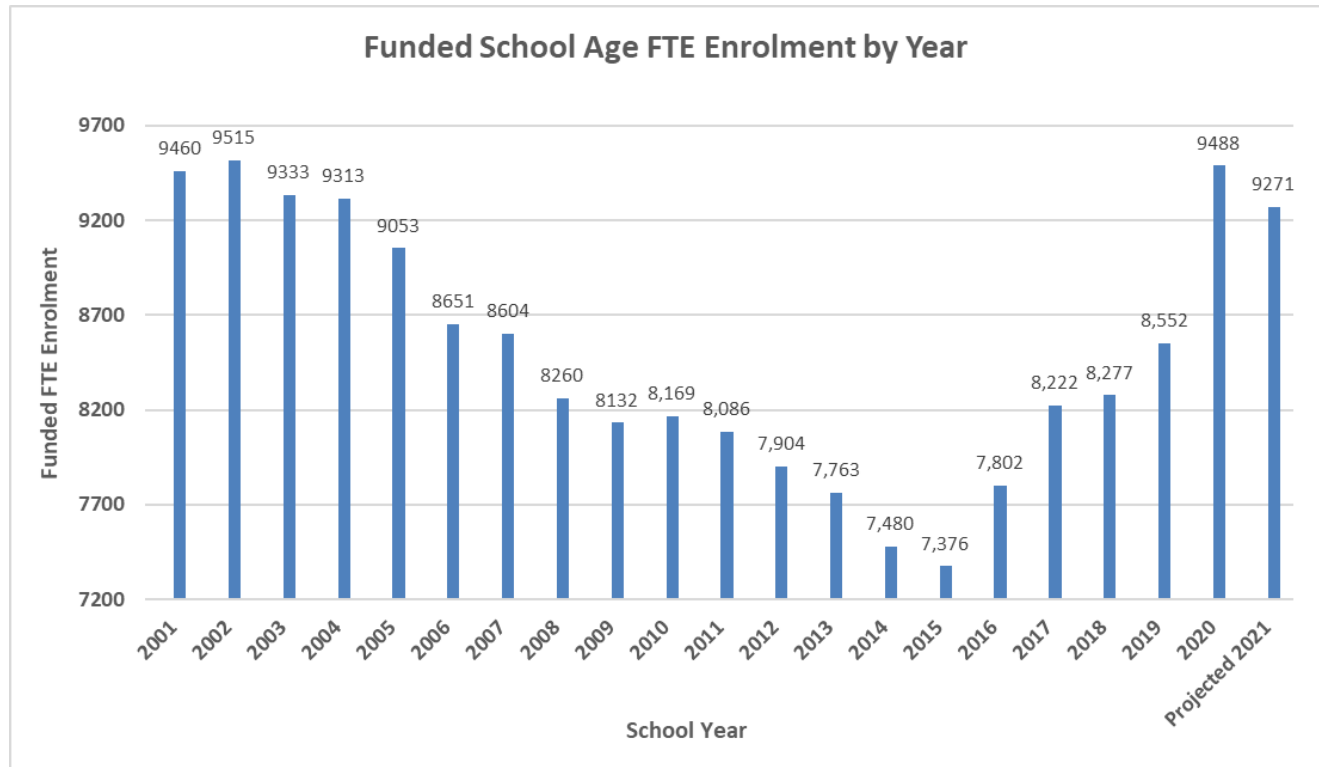
Boards of Education operate on a fiscal year of July 1<sup>st</sup> to June 30<sup>th</sup>. For 2021-2022, Section 113 of the *School Act* requires Boards to prepare an annual budget and have it adopted by bylaw and submitted to the Ministry of Education by June 30, 2021.

## Student Enrolment

Student enrolment is the primary factor determining how much funding the District receives from the Ministry of Education, the number of staff to employ, and the number of classroom and schools that are required and at which locations.

The chart below shows the District's estimated FTE enrolment for the 2021-22 school year. The prior year information shown in the chart is the actual funded FTE enrolment from the September 30<sup>th</sup> 1701 confirmed data.

Enrolment in September is projected to be 9,271 FTE, which is an overall decrease of 217 FTE students below the prior year count. While the number of school-age students attending School District No. 71 (Comox Valley) in brick-and-mortar schools is continuing to grow, the distributed learning FTE projections have decreased for the coming school year. The COVID19 pandemic and the resulting increase in students attending the District distributed learning program resulted in a more dramatic increase to the overall FTE in the 2020-21 school year. For 2021-22 the District is anticipating that a number of these students will return to the classroom in their respective Districts, thus resulting in an overall decline in FTE enrolment for the coming school year.



Changing enrolment affects school district revenue. Revenue fluctuations from enrolment changes are mainly offset by increases or decreases in expenditures as staffing or services and supplies are directly related to enrolment.

Budgets and staffing are typically conservative in the preliminary annual budget to reflect the risk of actual enrolment being lower than projected. Then in September, revenues are finalized on actual enrolments then staffing and expenditures are adjusted accordingly in the amended annual budget.

## **Revenue**

### **Ministry of Education Operating Grant**

Approximately 96% of the District's revenue comes from the Ministry of Education through the Funding Allocation System (FAS). The FAS contains a number of formulae and is based primarily on student enrolment. There are additional allocations for differences in teacher salary costs, geographic factors, unique student needs such as special needs, Indigenous students, and English Language Learners.

The Ministry announced the preliminary operating grant for 2021-22 on March 12, 2021 (*See Section 2 – 2021-22 Annual Operating Grant Announcement*). Provincially, the Ministry has provided funds for enrolment growth and increased the per pupil FTE rates to offset the costs of negotiated salary and benefit increases for Teaching and CUPE support staff.

Based on the 2021-22 preliminary operating grant, the district is projected to receive approximately \$3,357,500 in additional revenue from the Ministry of Education. This increase is offset by anticipated revenue reductions in other areas:

### **Interest Revenue**

Excess cash in the district is invested in the Province of British Columbia's Central Deposit Program. School Districts have been advised that the CDP interest rate is being reduced in July 2021, and as such, the projected revenue for interest income is decreased in 2021-22.

### **Other Revenue**

It is anticipated that COVID19 will continue to have impacts on the various sources of the 4% of other income the District receives.

**Therefore, the overall increase in projected revenues for 2021-22 is approximately \$3,198,772.**



## **Cost Pressures and Adjustments**

There are numerous cost pressures related to maintaining the ongoing level of programs and services in the district that need to be accounted for.

For 2021-22, these include the following:

### **Negotiated Wage and Salary Increases - Funded**

Costs associated with negotiated wage increases are funded by the Ministry of Education and is now included in the preliminary operating grant formula. Both CUPE and the BCTF negotiated wage increases will have cost implications for the 2021-22 school year.

CUPE employees are entitled to a 2.0% salary increase effective July 1, 2021. The estimated cost of the increase is \$275,000.

Teachers are entitled to a 2.0% salary increase effective July 1, 2021. The estimated cost of the increase is \$845,000.

The total cost of negotiated salary increases for Teachers and CUPE support staff is approximately \$1,120,000.

### **Negotiated Salary Increases – Not Funded**

The BC Public School Employer's Association (BCPSEA) and the Public Sector Employer's Council (PSEC) have approved regionalized salary grids for the principals and vice-principals (PVP). The PVP salary grids will likely be increased consistent with the increases provided to unionized staff effective July 1, 2021 (2%).

BCPSEA and PSEC have also developed a K-12 sectoral Exempt Staff Compensation plan for exempt staff. BCPSEA undertook a comprehensive market review to ensure the development of a revised exempt staff salary structure for each school district, on a total compensation basis, consistent with the relevant comparator labor market and the district's internal organizational structure.

The exempt staff grids will also likely be increased consistent with the increases provided to teachers effective July 1, 2021 (2%).

The cost increases for the salary grid increase for the principals and vice-principals and exempt staff is estimated at \$290,000.

## **Benefit Plan Adjustments**

Costs for benefit plans typically increase each year from increased usage and cost increases of existing plans, however COVID19 resulted in decreased use of some benefits and claims submissions. Based on information received from benefit plan carriers, the following adjustments are anticipated:

Estimated cost decreases to maintain existing plans for Teachers in 2021-22 is \$190,000,

Estimated cost decreases to maintain existing plans for CUPE support staff in 2021-22 is \$47,000.

Estimated cost increases to maintain existing plans for PVP/Exempt staff in 2021-22 is \$51,000.

## **Pension Plan Premiums**

Teacher Pension Plan premiums are anticipated to increase due to overall salary increases. The expected increase is \$113,000.

The Municipal Pension Plan premiums are anticipated to increase due to overall salary increases. The expected increase is \$34,000.

## **Other Employer Benefit Premiums**

CPP and EI premiums will increase in 2021-22 due to changes in employer contribution rates. The estimated increase in 21-22 is \$160,000.

The district's WCB premium rate will increase in 2021-22. The estimated increase in 21-22 is \$68,000.

## **Utility Costs**

BC Hydro rates will increase by approximately 1% in 2021. This will result in an increase in utility costs in 2021-22 of approximately 7,000. Natural gas rates will also likely increase.

## **Indigenous Education**

The increase in per pupil rates for targeted Indigenous funding will require an additional \$84,125 to be spent on Indigenous programs and services.

## **School Budgets**

School supply and resource budgets are based on FTE enrolments. Thus, as students return to our brick-and-mortar schools, corresponding increases to supply and resource budgets occur. The projected increase for school supply budgets is \$73,622.

## **Staffing Contingency**

In 2020/21, the District saw a significant shift from its bricks-and-mortar schools to distance learning education options. District staff have contacted each family registered with the District to gain a sense of what educational options they are considering for the 2021/22 school year. Some families are uncertain but hopeful for a return to normalcy in the fall. District staff have built proposed staffing levels on a status quo basis based on current FTE registrations. However, given the increase in families moving to the area and the anticipated shift away from distance learning, staff felt it was prudent to anticipate that additional staffing will be required in the fall of 2021/22.

A staffing contingency of \$721,000 has been included as a cost pressure.

## **To be Determined**

There are a number of capital projects relating to COVID19 that will require completion in the next fiscal including classroom renovations, HVAC upgrades and outdoor classrooms. An estimated \$250,000 has been reserved for the identified projects.

The Ministry of Education (MOE) has indicated that they may require Districts to implement enhanced cleaning protocols in schools for 2021/22. MOE has also indicated that Districts should not expect additional provincial or federal COVID19 funding. Thus, the proposed budget allocates \$450,000 as TBD until MOE provides further information and details.

**The overall increase in projected costs for 2021-22 is approximately \$3,184,747.**

## **Preliminary Budget Position**

**After considering all the cost pressures and potential savings that are related to maintaining the ongoing level of programs and services in the district, the preliminary budget position for 2021-22 is a Net Budget Surplus/Deficit of approximately \$14,025.**

## **Next Steps**

The Board is required to approve an Annual Budget on or before June 30, 2021 for the 2021-22 school year.

The budget development process and timelines have been developed to facilitate a consultation process that will ensure timely decisions are made in order to adopt a balanced budget in May and allow for implementation of the budget for the 2021-22 school year.

The initial timeline allows the Human Resources Department time to process any staffing changes in compliance with collective agreements and allows schools and departments to prepare for the following year.

Throughout the consultation process, stakeholders and the public will be provided with opportunities to provide input on budget themes to the Board and to provide feedback on the draft information presented.

On April 13, 2021, the Budget Advisory Committee will receive the preliminary revenue and expense information. At this same meeting, the committee will discuss staff recommendations regarding the rest of the budget consultation process.

For consideration:

The initial timeline proposed a public budget information session on April 20<sup>th</sup>. Given the rise in COVID19 cases, staff is suggesting that the committee consider gathering public input with a different mechanism.

Initially, the 2021-22 Annual Budget and Bylaw was proposed for adoption at the Board Meeting on May 25, 2021. However, since it appears that the Ministry of Education planning for the September 2021 start-up will not be finalized by early May, it may be prudent to wait to finalize the preliminary budget until the June 22, 2021 Board Meeting. Thus, perhaps the committee should reconsider some of the remaining dates proposed on the timeline.

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# Section 2

## Annual Operating Grant Announcement

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March 12, 2021

Ref: 245247

To: All Secretary-Treasurers  
All School Districts

**Re: Estimated Operating Grants for 2021/22**

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For your information, the 2021/22 preliminary operating grants have been completed for all 60 boards of education. Total district allocations are based on estimated 2021/22 enrolments provided by boards of education and generate a provincial preliminary total of \$5.756 billion.

Detailed information on the Funding Allocation System is included in the Operating Grants Manual, which is available on the Ministry of Education's website at the following link:

[2021/22 Estimated Operating Manual and Tables](#)

The total 2021/22 operating grant of \$5.756 billion includes additional funding for labour settlements with teachers and support staff that take effect during this school year, as well as funding enrolment growth at the published per student rates. As a result, the following adjustments are being made to the operating grant formula:

<b>Funding Supplement</b>	<b>2020/21 Rate</b>	<b>2021/22 Rate</b>	<b>Change</b>
Basic Allocation (Standard, Continuing Education and Alternate schools)	\$7,560	\$7,885	\$325
Basic Allocation (Distributed Learning schools)	\$6,100	\$6,360	\$260
Special Needs – Level 1	\$43,000	\$44,850	\$1,850
Special Needs – Level 2	\$20,400	\$21,280	\$880
Special Needs – Level 3	\$10,300	\$10,750	\$450
English Language Learning	\$1,520	\$1,585	\$65
Indigenous Education	\$1,500	\$1,565	\$65
Adult Education	\$4,823	\$5,030	\$207
Student Location Factor (elementary)	\$270.93	\$282.45	\$11.52
Student Location Factor (secondary)	\$361.24	\$376.60	\$15.36
Equity of Opportunity Supplement	Provincial total increased by \$ 990,000		
Small Community Supplement	Provincial total increased by \$5.4 million		
Low Enrolment Factor	Provincial total increased by \$2.3 million		

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Changes to estimated enrolment and the impact to the total 2021/22 operating grant will be managed through a decision process in the Fall.–This includes if actual enrolment is lower than estimated enrolment, resulting in a lower total operating grant.

The operating grant allocations will be recalculated in the autumn of 2021, after September 30, 2021 enrolment is confirmed. The operating grant allocation will again be adjusted subsequent to the February and May 2022 continuing education and distributed learning enrolment counts. Funding will also be adjusted in February 2022 for any growth in special needs enrolment, and for new refugee enrolment.

The Classroom Enhancement Fund continues to be provided to fund boards' cost to implement the Memorandum of Agreement with the BC Teachers' Federation on class size, composition and non-enrolling teachers.

The Curriculum and Learning Support Fund is provided to assist boards with implementing the new provincial curriculum. A letter with additional detail regarding the Ministry of Education's expectations will be sent shortly to Superintendents. This supplement is being provided outside of the Funding Protection calculation, which ensures that all districts receive the additional amount.

As you are aware, all districts are subject to compliance audits and potential recoveries for funding claims not in compliance with Ministry policies and directives. School districts should be aware that audit adjustments will be included in the calculations of Funding Protection and the Supplement for Enrolment Decline when they are recalculated in autumn 2021, which may affect the allocations under these supplements for some boards of education.

Boards of education that are eligible for Funding Protection should also be aware that labour settlement funding is excluded from the Funding Protection calculation. As a result, labour settlement funding is being provided in addition to Funding Protection; however, the amount of labour settlement funding is not protected under Funding Protection and may change depending on how enrolment changes compared to district estimates.

The 2021/22 Annual Budget must be submitted to the Minister on, or before June 30, 2021. Annual Budget Instructions and templates will be posted on the Ministry website at:

[Annual Budget Instructions, Bylaw, and Template](#)

The Estimator, a tool to assist boards in determining funding projections, is being updated for 2021/22. As in previous iterations, the updated Estimator will incorporate the next three years of funding projections into one program. The Estimator will be available to districts upon request by sending an e-mail to [Michael.Lebrun@gov.bc.ca](mailto:Michael.Lebrun@gov.bc.ca).

If you have any further questions about the 2021/22 funding allocations, please contact Tim Jah, A/Director, Funding and Allocation at [Tim.Jah@gov.bc.ca](mailto:Tim.Jah@gov.bc.ca) or Michael Lebrun at the e-mail address noted above.

Sincerely,



Reg Bawa  
Assistant Deputy Minister

pc: All Superintendents of Schools  
All Board Chairs and Trustees  
Stephanie Higginson, President, BCSTA  
Mike Roberts, CEO, BCSTA  
Flavia Coughlan, President, BCASBO  
Allan Reed, Executive Director, BCASBO  
Kevin Kaardal, President, BCSSA  
Claire Guy, Executive Director, BCSSA



## Estimated Operating Grants - 2021/22 School Year

School District 71 Comox Valley

### September 2021 Enrolment Count

	School-Age	Funding		Total Supplement
	Enrolment	Level	Funding	
Standard (Regular) Schools	7,754.0000	\$7,885	\$61,140,290	
Continuing Education	0.0000	\$7,885	\$0	
Alternate Schools	187.0000	\$7,885	\$1,474,495	
Distributed Learning	1,330.0000	\$6,360	\$8,458,800	
Home Schooling	62	\$250	\$15,500	
Course Challenges	2	\$246	\$492	
<b>Total Enrolment-Based Funding (September)</b>	<b>9,271.0000</b>			<b>\$71,089,577</b>

	Total Enrol.	Funding		Total Supplement
	Change	Level	Funding	
1% to 4% Enrolment Decline	-216.6875	\$3,943	\$480,299	
4%+ Enrolment Decline		\$5,914	\$0	
Significant Cumulative Decline (7%+)	1,210.3125	\$3,943	\$0	
<b>Supplement for Enrolment Decline</b>				<b>\$480,299</b>

	Enrolment	Funding		Total Supplement
		Level	Funding	
Level 1 Special Needs	15	\$44,850	\$672,750	
Level 2 Special Needs	343	\$21,280	\$7,299,040	
Level 3 Special Needs	75	\$10,750	\$806,250	
English Language Learning	102	\$1,585	\$161,670	
Indigenous Education	1,525	\$1,565	\$2,386,625	
Adult Education	24.4375	\$5,030	\$122,921	
Equity of Opportunity Supplement			\$395,942	

**Supplement for Unique Student Needs** **\$11,845,198**

Variance from Provincial Average	\$725	
Estimated Number of Educators	516.413	\$374,399

	Enrolment	Funding		Total Supplement
		Level	Funding	
FTE Distribution	9,295.4375	\$180.33	\$1,676,246	
<b>Supplement for Salary Differential</b>				<b>\$2,050,645</b>

**Supplement for Unique Geographic Factors** **\$5,640,627**

**Funding Protection** **\$0**

**Curriculum and Learning Support Fund** **\$85,389**

**September 2021 Enrolment Count, Total** **\$91,191,735**

### July 2021 Enrolment Count

	Enrolment	Funding		Total Supplement
		Level	Funding	
Summer Learning Grade 1-7	0	\$224	\$0	
Summer Learning Grade 8-9	0	\$224	\$0	
Summer Learning Grade 10-12	0	\$448	\$0	
Supplemental Summer Learning Funding			\$0	
Cross-Enrolment, Grade 8 and 9	54	\$448	\$24,192	
<b>Summer Learning, Total</b>				<b>\$24,192</b>

### February 2022 Enrolment Count

	Enrolment	Funding		Total Supplement
		Level	Funding	
School-Age FTE - Continuing Education	0.0000	\$7,885	\$0	
Adult FTE - Continuing Education	0.0000	\$5,030	\$0	
K-Gr 9 School-Age FTE - Distributed Learning	60.0000	\$3,180	\$190,800	
Gr 10-12 School-Age FTE - Distributed Learning	200.0000	\$6,360	\$1,272,000	
Adult FTE - Distributed Learning	10.0000	\$5,030	\$50,300	
Level 1 Special Needs Enrolment Growth	1	\$22,425	\$22,425	
Level 2 Special Needs Enrolment Growth	21	\$10,640	\$223,440	
Level 3 Special Needs Enrolment Growth	5	\$5,375	\$26,875	
Newcomer Refugees	0.0000	\$3,943	\$0	
ELL Supplement - Newcomer Refugees	0	\$793	\$0	
<b>February 2022 Enrolment Count, Total</b>				<b>\$1,785,840</b>

### May 2022 Enrolment Count

	Enrolment	Funding		Total Supplement
		Level	Funding	
School-Age FTE - Continuing Education	0.0000	\$7,885	\$0	
Adult FTE - Continuing Education	0.0000	\$5,030	\$0	
K-Gr 9 School-Age FTE - Distributed Learning	15.0000	\$2,120	\$31,800	
Gr 10-12 School-Age FTE - Distributed Learning	150.0000	\$6,360	\$954,000	
Adult FTE - Distributed Learning	7.0000	\$5,030	\$35,210	
<b>May 2022 Enrolment Count, Total</b>				<b>\$1,021,010</b>

**2021/22 Full-Year Estimated Total** **\$94,022,777**

Estimated 2021/22 Operating Grant from Indigenous Services Canada	\$146,002
Estimated 2021/22 Operating Grant from Ministry of Education	\$93,876,775

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# Section 3

## Enrolment and Funding Analysis

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## School District No. 71 (Comox Valley) Enrolment - History and Projections

SEPTEMBER	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Current	Projected		
											2020-21	2021-22	2022-23	2023-24
<b>Regular Enrolment</b>														
Airport Elementary	215	213	167	159	142	135	136	139	136	134	139	154	160	161
Arden Elementary	268	278	285	310	305	313	338	315	299	300	245	254	241	245
Aspen Park Elementary	312	295	270	258	268	297	341	341	339	329	336	329	349	367
Brooklyn Elementary	341	367	340	331	336	334	336	329	355	351	351	369	354	357
Courtenay Elementary	199	201	207	186	181	187	179	172	180	185	182	189	206	210
Cumberland Community School	413	428	412	398	396	411	435	476	498	547	527	583	637	675
Denman Island Community School	41	33	28	35	29	34	40	50	46	49	58	61	72	72
Ecole Puntledge Park Elementary	462	478	452	463	455	453	484	462	481	507	458	512	533	550
Ecole Robb Road Elementary	438	485	496	494	452	455	497	471	470	473	449	445	457	456
Georges P. Vanier Secondary	1,382	1,343	1245	1182	1,026	980	907	978	956	1,000	991	1,079	1,142	1,193
Highland Secondary	790	763	707	702	655	625	598	572	554	571	577	630	724	729
Hornby Island Community School	40	37	36	30	30	33	40	43	45	36	43	50	52	55
Huband Park Elementary	354	321	314	308	316	317	338	379	378	397	334	353	363	343
Lake Trail Middle School	264	260	240	256	264	246	237	317	313	368	341	374	395	387
Mark R. Isfeld Secondary	959	904	916	924	890	896	944	966	923	883	870	905	947	955
Miracle Beach Elementary	225	238	215	207	204	203	204	234	242	251	256	267	251	261
Queneesh Elementary	351	347	384	398	378	399	409	439	416	427	388	419	417	410
Royston Elementary	185	167	155	171	188	193	214	225	246	267	262	304	296	304
Valley View Elementary	410	409	389	364	372	379	360	354	359	347	323	345	342	347
<b>Total Regular Enrolment</b>	<b>7,649</b>	<b>7,567</b>	<b>7,258</b>	<b>7,176</b>	<b>6,887</b>	<b>6,890</b>	<b>7,037</b>	<b>7,262</b>	<b>7,236</b>	<b>7,422</b>	<b>7,130</b>	<b>7,622</b>	<b>7,938</b>	<b>8,077</b>
Continuing Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Alternate Programs	162	154	281	249	248	239	231	247	286	317	310	319	320	333
Distributed Learning	358	365	365	338	345	247	534	713	755	813	2,048	1,330	1,330	1,330
<b>Total for Enrolment Based Funding</b>	<b>8,169</b>	<b>8,086</b>	<b>7,904</b>	<b>7,763</b>	<b>7,480</b>	<b>7,376</b>	<b>7,802</b>	<b>8,222</b>	<b>8,277</b>	<b>8,552</b>	<b>9,488</b>	<b>9,271</b>	<b>9,588</b>	<b>9,740</b>
<b>Other Enrolment (September)</b>														
Special Needs - Level 1	18	16	16	15	12	10	10	6	8	11	11	15	8	9
Special Needs - Level 2	332	339	340	338	316	307	298	344	337	342	342	343	352	359
Special Needs - Level 3	108	92	85	92	76	73	81	66	59	66	66	75	77	81
English as a Second Language	82	77	73	63	75	85	91	88	118	108	108	102	105	110
Aboriginal Education	953	999	1007	1067	1071	1099	1172	1277	1324	1367	1367	1525	1575	1625
Adult Educatoin	48	31	26	25	18	8	11	15	11	19	19	24	24	24

<p><b>Note:</b> The 2010-11 to 2020-21 columns are from the September 30th counts.  The 2021-22 column reflects district projections for the upcoming school year.  The 2022-2024 columns for schools are projections provided by Baragar.</p>	
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**SCHOOL DISTRICT NO. 71 (Comox Valley)**  
**Ministry of Education Operating Grant - ESTIMATED - for the 2021-22 Year**

	2020-21 Actual Amended Budget (based on Actual Sept enrolment)			2021-22 ESTIMATED Annual Budget (based on projected Sept enrolment)		
	FTE	Grant	Total	FTE	Grant	Total
<b>Enrolment Based Funding</b>						
Standard schools	7255.313	7,560	54,850,163	7754.000	7,885	61,140,290
Continuing education	0.000	7,560	0	0.000	7,885	0
Alternate schools	184.000	7,560	1,391,040	187.000	7,885	1,474,495
Distributed learning	2048.375	6,100	12,495,088	1330.000	6,360	8,458,800
	<u>9487.688</u>			<u>9271.000</u>		
Home Schooling	62.000	250	15,500	62.000	250	15,500
Course Challenges	2.000	236	472	2.000	246	492
<b>Total September Enrolment Based Funding</b>			<b>\$ 68,752,262</b>			<b>\$ 71,089,577</b>
<b>Enrolment Decline Funding</b>						
Enrolment decline between 1% and 4%			0	-216.688		480,299
Enrolment decline greater than 4%			0			0
Additional supplement			0	1210.313		0
			<u>0</u>			<u>480,299</u>
<b>Unique Student Needs</b>						
English as a second language	108.000	1,520	164,160	102.000	1,585	161,670
Aboriginal education	1535.000	1,500	2,302,500	1525.000	1,565	2,386,625
Special education - level 1	7.000	43,000	301,000	15.000	44,850	672,750
Special education - level 2	346.000	20,400	7,058,400	343.000	21,280	7,299,040
Special education - level 3	72.000	10,300	741,600	75.000	10,750	806,250
Adult education	24.438	4,823	117,862	24.438	5,030	122,921
Equity of Opportunity Supplement			434,132			395,942
			<u>11,119,654</u>			<u>11,845,198</u>
<b>Salary differential</b>			<b>2,098,449</b>			<b>2,050,645</b>
<b>Unique geographic factors</b>			<b>5,515,404</b>			<b>5,640,627</b>
<b>Transportation</b>			0			0
<b>Holdback allocation</b>			0			0
<b>Formula transition</b>			0			0
<b>Funding protection</b>			0			0
<b>Subtotal September Operating Grant</b>			<b>87,485,769</b>			<b>91,106,346</b>
<b>Curriculum and Learning Support Fund</b>			<b>76,967</b>			<b>85,389</b>
<b>Total September Operating Grant</b>			<b>\$ 87,562,736</b>			<b>\$ 91,191,735</b>
<b>Summer learning</b>			23,220			24,192
<b>Estimated enrolment based funding - February</b>			2,232,230			1,785,840
<b>Estimated enrolment based funding - May</b>			847,091			1,021,010
<b>Total Aggregate Funding Announced</b>			<b>\$ 90,665,277</b>			<b>\$ 94,022,777</b>
						<b>\$ 3,357,500</b>

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# Section 4

Preliminary Budget Position  
(to date)

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## School District No. 71 (Comox Valley)

2021-22 Preliminary Budget Position (as of April 13, 2021)

		Preliminary Budget Changes 2021-22
<b>REVENUE INCREASES (DECREASES)</b>		
<b>Ministry - Operating Grant</b>		
Enrolment Change	Projected increase in overall enrolment grants	3,357,500
Labour Settlement Funding	Moved into Operating Grant/Block	0
<b>Other Revenue Changes</b>		
Other Revenue	Remove Prior Year Rebates and Recoveries	-78,728
Investment Income	Reduction in rates	-80,000
<b>TOTAL REVENUE INCREASES (DECREASES)</b>		<b>3,198,772</b>
<b>COST INCREASES (DECREASES) - Required</b>		
Staffing Contingency	Anticipated Staffing costs for Fall 2021 - enrolment changes	721,000
CUPE Wages	Negotiated wage increases - 2%	275,000
PVP/Excluded Wages	Estimated wage increases - 2%	290,000
Teacher Wages Increases	Negotiated wage increases - 2%	845,000
Teacher Benefit Premiums	Benefit premium decreases resulting from decreased usage and cost of existing plans	-190,000
CUPE Benefit Premiums	Benefit premium decreases resulting from decreased usage and cost of existing plans	-47,000
PVP/Exempt Staff Benefit Premiums	Benefit premium increases resulting from increased usage and cost of existing plans	51,000
Teacher Pension Plan	Increase	113,000
Municipal Pension Plan	Increase	34,000
CPP and EI premiums	Changes to employer contribution rates/increase in salaries	160,000
WCB premiums	Increase Premium	68,000
Utility costs	Hydro - increase 1%	7,000
Indigenous Education	Targeted funding - increase in programs and services	84,125
School Budgets	Increased Enrolments = Increased Supply & Resources	73,622
<b>Total Required Cost Changes</b>		<b>2,484,747</b>
<b>COST INCREASES (DECREASES) - Other</b>		
TBD	Transfer to Local Capital for Operational Projects	250,000
TBD	Ministry Enhanced Cleaning Expectations for Fall - TBD	450,000
<b>Total Other Cost Changes</b>		<b>700,000</b>
<b>TOTAL COST INCREASES (DECREASES)</b>		<b>3,184,747</b>
<b>BUDGET CHANGE REQUIRED FOR ALL COST INCREASES</b>		<b>\$ 14,025</b>

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# Section 5

District Comparisons  
2020-21 Amended Annual  
Budgets

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**Exhibit 1: Ratio of Supplemental Funding to Funded FTE  
2020/21 Operating Grants based on September 2020 Enrolment**

This exhibit provides information on supplemental and CEF funding (in total and in relation to student funded FTE) for each district. The purpose of this information is to provide context when reviewing the comparisons of expenditures by district in exhibits 2 to 5.

	SD62	SD63	SD71	SD72	SD75	SD79	Average
<b>Funded Enrolment</b>	<b>11,450</b>	<b>7,776</b>	<b>9,886</b>	<b>5,545</b>	<b>6,308</b>	<b>8,224</b>	<b>8,198</b>
<b>Supplemental Funding / CEF</b>							
Special Needs (L1, L2 & L3)	13,054,800	9,220,800	8,101,000	6,616,600	8,408,400	10,817,900	
English Language Learning	951,520	807,120	164,160	396,720	542,640	536,560	
Indigenous Education	1,774,500	901,500	2,302,500	1,849,500	1,633,500	2,389,500	
Adult Education	67,823	211,308	117,862	16,278	3,617	3,014	
Equity of Opportunity Supplement	373,048	359,401	434,132	345,523	324,589	442,420	
<b>Total Supplement for Unique Needs</b>	<b>16,221,691</b>	<b>11,500,129</b>	<b>11,119,654</b>	<b>9,224,621</b>	<b>10,912,746</b>	<b>14,189,394</b>	
Supplement for Salary Differential	1,601,386	1,041,672	2,098,449	832,297	943,562	1,274,436	
Supplement for Unique Geographical Factors	3,886,439	3,398,074	5,515,404	5,048,363	3,586,725	5,144,257	
Curriculum and Learning Support	100,023	64,100	76,967	49,179	55,305	73,300	
<b>Total Supplemental Funding</b>	<b>21,809,539</b>	<b>16,003,975</b>	<b>18,810,474</b>	<b>15,154,460</b>	<b>15,498,338</b>	<b>20,681,387</b>	
Classroom Enhancement Fund - Staffing	13,533,824	6,021,288	8,118,102	3,258,045	5,223,201	7,557,256	
Classroom Enhancement Fund - Overhead	1,429,873	848,635	1,471,710	291,660	259,203	877,071	
<b>Total Classroom Enhancement Fund</b>	<b>14,963,697</b>	<b>6,869,923</b>	<b>9,589,812</b>	<b>3,549,705</b>	<b>5,482,404</b>	<b>8,434,327</b>	
<b>Funding per Funded FTE</b>							
Special Needs (L1, L2 & L3)	1,140	1,186	819	1,193	1,333	1,315	<b>1,165</b>
English Language Learning	83	104	17	72	86	65	<b>71</b>
Indigenous Education	155	116	233	334	259	291	<b>231</b>
Adult Education	6	27	12	3	1	0	<b>8</b>
Equity of Opportunity Supplement	33	46	44	62	51	54	<b>48</b>
Total Supplement for Unique Needs (per FTE)	1,417	1,479	1,125	1,664	1,730	1,725	<b>1,523</b>
Supplement for Salary Differential	140	134	212	150	150	155	<b>157</b>
Supplement for Unique Geographical Factors	339	437	558	910	569	626	<b>573</b>
Curriculum and Learning Support	9	8	8	9	9	9	<b>9</b>
<b>Total Supplemental Funding (per FTE)</b>	<b>1,905</b>	<b>2,058</b>	<b>1,903</b>	<b>2,733</b>	<b>2,457</b>	<b>2,515</b>	<b>2,262</b>
Classroom Enhancement Fund - Staffing	1,182	774	821	588	828	919	<b>852</b>
Classroom Enhancement Fund - Overhead	125	109	149	53	41	107	<b>97</b>
<b>Total Classroom Enhancement Fund (per FTE)</b>	<b>1,307</b>	<b>883</b>	<b>970</b>	<b>640</b>	<b>869</b>	<b>1,026</b>	<b>949</b>

Sources: Amended budgets (enrolment), Operating Grant Tables - Dec 2020 (supplemental funding), and Summary of Grants - Feb 2021 (CEF funding)



**Exhibit 2: Ratio of Total Expenditure to Funded FTE (by program)**  
**Operating Fund and Classroom Enhancement Fund Consolidated**  
**Function 1.62 International is excluded**  
**2020/21 Amended Budget**

This exhibit presents consolidated operating fund and CEF (Staffing and Overhead) total budgeted expenditures by program per funded FTE.

	SD62	SD63	SD71	SD72	SD75	SD79	Average
<b>Funded Enrolment</b>	<b>11,450</b>	<b>7,776</b>	<b>9,886</b>	<b>5,545</b>	<b>6,308</b>	<b>8,224</b>	<b>8,198</b>
<b>TOTAL EXPENDITURE BY PROGRAM</b>							
<b>1 Instruction</b>							
1.02 Regular Instruction	5,772.3	5,976.8	5,629.5	5,689.4	5,476.6	5,996.9	5,756.9
1.03 Career Programs	78.4	139.4	127.1	6.3	275.0	193.7	136.6
1.07 Library Services	267.3	206.6	276.2	337.9	217.7	286.9	265.4
1.08 Counselling	224.1	154.4	222.6	281.6	175.8	253.7	218.7
1.10 Special Education	1,787.3	2,044.8	1,430.3	1,771.5	2,043.5	1,880.3	1,826.3
1.30 English Language Learning	346.0	103.5	16.0	68.2	134.5	70.8	123.2
1.31 Indigenous Education	159.0	163.9	249.7	374.4	331.7	325.8	267.4
1.41 School Administration	1,086.3	801.2	800.0	848.1	848.7	799.3	864.0
1.60 Summer School	-	-	-	32.7	4.9	-	6.3
1.61 Continuing Education	8.0	-	-	-	-	-	1.3
1.64 Other	-	-	36.4	-	12.0	1.6	8.3
<b>Total Function 1</b>	<b>9,728.7</b>	<b>9,590.6</b>	<b>8,787.8</b>	<b>9,410.1</b>	<b>9,520.3</b>	<b>9,809.0</b>	<b>9,474.4</b>
<b>4 District Administration</b>							
4.11 Educational Administration	133.2	142.2	114.8	164.3	155.1	97.9	134.6
4.40 School District Governance	24.4	25.5	36.1	38.7	28.6	56.5	34.9
4.41 Business Administration	342.1	263.8	248.5	283.1	312.3	268.3	286.3
<b>Total Function 4</b>	<b>499.7</b>	<b>431.4</b>	<b>399.4</b>	<b>486.1</b>	<b>496.0</b>	<b>422.6</b>	<b>455.9</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	56.6	156.9	84.6	64.9	104.9	118.3	97.7
5.50 Maintenance Operations	662.7	585.2	646.9	810.2	764.3	709.9	696.6
5.52 Maintenance of Grounds	123.0	100.9	71.2	96.6	79.9	86.2	93.0
5.56 Utilities	156.7	177.4	169.0	283.8	187.7	197.7	195.4
<b>Total Function 5</b>	<b>999.0</b>	<b>1,020.3</b>	<b>971.8</b>	<b>1,255.6</b>	<b>1,137.0</b>	<b>1,112.1</b>	<b>1,082.6</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	26.2	25.9	2.4	-	22.6	35.8	18.8
7.70 Student Transportation	214.6	153.4	208.1	222.6	164.0	285.4	208.0
7.73 Housing	-	-	-	10.8	-	-	1.8
<b>Total Function 7</b>	<b>240.8</b>	<b>179.4</b>	<b>210.5</b>	<b>233.4</b>	<b>186.6</b>	<b>321.2</b>	<b>228.7</b>
<b>Information Technology (reclass from other functions)</b>	<b>254.3</b>	<b>201.1</b>	<b>198.3</b>	<b>242.0</b>	<b>165.3</b>	<b>236.6</b>	<b>216.3</b>
<b>Grand Total</b>	<b>11,722.5</b>	<b>11,422.8</b>	<b>10,567.7</b>	<b>11,627.2</b>	<b>11,505.2</b>	<b>11,901.5</b>	<b>11,457.8</b>

**Exhibit 3: Ratio of Salary and Benefit Expenditure to Funded FTE (by program)**  
**Operating Fund and Classroom Enhancement Fund Consolidated**  
**Function 1.62 International is excluded**  
**2020/21 Amended Budget**

This exhibit presents consolidated operating fund and CEF (Staffing and Overhead) salary and benefit budgeted expenditures by program per funded FTE.

	SD62	SD63	SD71	SD72	SD75	SD79	Average
<b>Funded Enrolment</b>	<b>11,450</b>	<b>7,776</b>	<b>9,886</b>	<b>5,545</b>	<b>6,308</b>	<b>8,224</b>	<b>8,198</b>
<b>SALARIES AND BENEFITS EXPENDITURE BY PROGRAM</b>							
<b>1 Instruction</b>							
1.02 Regular Instruction	5,548.9	5,594.2	5,135.4	5,316.8	5,248.4	5,784.2	5,438.0
1.03 Career Programs	45.0	80.7	99.2	-	224.8	100.8	91.8
1.07 Library Services	263.7	199.2	237.7	301.9	211.0	278.5	248.7
1.08 Counselling	223.5	154.2	222.6	281.6	174.9	253.0	218.3
1.10 Special Education	1,742.2	1,952.7	1,409.8	1,742.5	2,019.5	1,861.3	1,788.0
1.30 English Language Learning	343.6	102.9	15.9	67.8	133.7	70.3	122.4
1.31 Indigenous Education	148.8	144.1	180.0	325.1	293.0	300.9	232.0
1.41 School Administration	1,037.1	784.8	764.6	788.9	820.3	785.7	830.2
1.60 Summer School	-	-	-	31.4	4.9	-	6.0
1.61 Continuing Education	2.1	-	-	-	-	-	0.4
1.64 Other	-	-	20.8	-	9.1	-	5.0
<b>Total Function 1</b>	<b>9,354.8</b>	<b>9,012.9</b>	<b>8,086.0</b>	<b>8,855.9</b>	<b>9,139.5</b>	<b>9,434.7</b>	<b>8,980.7</b>
<b>4 District Administration</b>							
4.11 Educational Administration	84.9	124.4	106.1	147.4	130.6	93.7	114.5
4.40 School District Governance	11.1	16.3	23.5	19.2	18.0	38.8	21.2
4.41 Business Administration	251.6	205.2	174.0	222.3	251.7	223.1	221.3
<b>Total Function 4</b>	<b>347.6</b>	<b>345.9</b>	<b>303.6</b>	<b>388.8</b>	<b>400.4</b>	<b>355.7</b>	<b>357.0</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	30.7	90.5	49.0	36.3	64.6	89.7	60.1
5.50 Maintenance Operations	553.3	568.3	546.3	718.5	618.2	592.6	599.5
5.52 Maintenance of Grounds	58.0	76.2	56.5	79.4	52.9	71.0	65.7
5.56 Utilities	-	-	-	-	-	-	-
<b>Total Function 5</b>	<b>642.0</b>	<b>735.1</b>	<b>651.8</b>	<b>834.2</b>	<b>735.7</b>	<b>753.4</b>	<b>725.3</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	23.1	25.3	1.7	-	21.6	33.0	17.5
7.70 Student Transportation	167.7	100.6	-	159.7	125.9	188.4	123.7
7.73 Housing	-	-	-	-	-	-	-
<b>Total Function 7</b>	<b>190.8</b>	<b>125.9</b>	<b>1.7</b>	<b>159.7</b>	<b>147.6</b>	<b>221.4</b>	<b>141.2</b>
<b>Information Technology (reclass from other functions)</b>	<b>116.0</b>	<b>111.8</b>	<b>98.1</b>	<b>126.5</b>	<b>75.3</b>	<b>87.7</b>	<b>102.6</b>
<b>Grand Total</b>	<b>10,651.2</b>	<b>10,331.6</b>	<b>9,141.3</b>	<b>10,365.1</b>	<b>10,498.3</b>	<b>10,852.9</b>	<b>10,306.7</b>

Note that transportation is contracted out in SD71

**Exhibit 4: Ratio of Services and Supplies Expenditure to Funded FTE (by program)**  
**Operating Fund and Classroom Enhancement Fund Consolidated**  
**Function 1.62 International is excluded**  
**2020/21 Amended Budget**

This exhibit presents consolidated operating fund and CEF (Staffing and Overhead) service and supplies budgeted expenditures by program per funded FTE. See exhibit 4a for analysis of 2019/20 actual expenditures (operating fund only).

	SD62	SD63	SD71	SD72	SD75	SD79	Average
<b>Funded Enrolment</b>	<b>11,450</b>	<b>7,776</b>	<b>9,886</b>	<b>5,545</b>	<b>6,308</b>	<b>8,224</b>	<b>8,198</b>
<b>SERVICE AND SUPPLIES EXPENDITURE BY PROGRAM</b>							
<b>1 Instruction</b>							
1.02 Regular Instruction	223.4	382.6	494.1	372.6	228.2	212.7	318.9
1.03 Career Programs	33.4	58.6	27.9	6.3	50.3	92.9	44.9
1.07 Library Services	3.6	7.4	38.5	36.0	6.7	8.4	16.8
1.08 Counselling	0.7	0.1	0.1	-	0.9	0.7	0.4
1.10 Special Education	45.1	92.1	20.5	29.0	24.0	19.0	38.3
1.30 English Language Learning	2.4	0.6	0.1	0.4	0.8	0.6	0.8
1.31 Indigenous Education	10.2	19.8	69.7	49.3	38.8	24.8	35.4
1.41 School Administration	49.3	16.4	35.4	59.2	28.4	13.6	33.7
1.60 Summer School	-	-	-	1.3	-	-	0.2
1.61 Continuing Education	5.8	-	-	-	-	-	1.0
1.64 Other	-	-	15.6	-	2.8	1.6	3.3
<b>Total Function 1</b>	<b>373.9</b>	<b>577.7</b>	<b>701.7</b>	<b>554.2</b>	<b>380.8</b>	<b>374.2</b>	<b>493.8</b>
<b>4 District Administration</b>							
4.11 Educational Administration	48.4	17.8	8.7	16.9	24.5	4.1	20.1
4.40 School District Governance	13.3	9.2	12.6	19.5	10.5	17.7	13.8
4.41 Business Administration	90.5	58.6	74.5	60.8	60.6	45.1	65.0
<b>Total Function 4</b>	<b>152.1</b>	<b>85.5</b>	<b>95.8</b>	<b>97.2</b>	<b>95.7</b>	<b>66.9</b>	<b>98.9</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	25.9	66.4	35.6	28.7	40.3	28.6	37.6
5.50 Maintenance Operations	109.4	16.9	100.6	91.7	146.2	117.3	97.0
5.52 Maintenance of Grounds	65.0	24.6	14.7	17.3	27.0	15.2	27.3
5.56 Utilities	156.7	177.4	169.0	283.8	187.7	197.7	195.4
<b>Total Function 5</b>	<b>357.1</b>	<b>285.3</b>	<b>320.0</b>	<b>421.5</b>	<b>401.3</b>	<b>358.8</b>	<b>357.3</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	3.1	0.6	0.7	-	1.0	2.8	1.4
7.70 Student Transportation	46.9	52.8	208.1	62.9	38.0	97.1	84.3
7.73 Housing	-	-	-	10.8	-	-	1.8
<b>Total Function 7</b>	<b>49.9</b>	<b>53.4</b>	<b>208.8</b>	<b>73.7</b>	<b>39.1</b>	<b>99.8</b>	<b>87.5</b>
<b>Information Technology (reclass from other functions)</b>							
	<b>138.3</b>	<b>89.3</b>	<b>100.2</b>	<b>115.5</b>	<b>90.0</b>	<b>148.9</b>	<b>113.7</b>
<b>Grand Total</b>	<b>1,071.3</b>	<b>1,091.2</b>	<b>1,426.4</b>	<b>1,262.1</b>	<b>1,006.9</b>	<b>1,048.7</b>	<b>1,151.1</b>

Note that transportation is contracted out in SD71

Note that budgeted purchases from the capital fund are not included in these figures, and in some districts both operating and capital funds are invested in IT. The following districts reported budget in the capital fund allocated to IT equipment replacement: SD71 - \$885,000, SD72 - \$375,000, and SD75 - \$296,881.

**Exhibit 4a: Ratio of Services and Supplies Expenditure to Funded FTE (by Function)**

**Operating Fund Only**

**Function 1.62 International is excluded**

**2019/20 Actual Expenditure**

This exhibit presents actual 2019/20 operating fund expenditures for service, supplies and capital. When looking at these expenditures, actual expenditures are more comparable than budgeted expenditures due to inconsistency in the budgeting of surplus carryforwards and capital expenditures. In some school districts, surplus carryforwards (i.e. multi-year funding) in schools and programs are budgeted as expenditures (to provide spending authority); however, balances are maintained over time. As the amount of surplus carryforwards and the methods of budgeting can vary, comparison of actual service and supply expenses is more

	SD62	SD63	SD71	SD72	SD75	SD79	Average
<b>Funded Enrolment</b>	<b>11,450</b>	<b>7,776</b>	<b>9,886</b>	<b>5,545</b>	<b>6,308</b>	<b>8,224</b>	<b>8,198</b>
<b>SERVICES AND SUPPLIES EXPENDITURE BY FUNCTION</b>							
<b>1 Instruction</b>							
1.02 Regular Instruction	292.2	235.6	323.5	268.4	217.6	236.2	262.2
1.03 Career Programs	29.7	56.8	26.0	2.6	50.9	86.6	42.1
1.07 Library Services	5.2	6.2	31.7	42.6	8.0	7.2	16.8
1.08 Counselling	0.3	0.0	0.0	-	0.2	0.2	0.1
1.10 Special Education	40.4	53.6	11.6	21.4	19.1	7.9	25.7
1.30 English Language Learning	1.7	0.4	0.1	-	1.2	0.3	0.6
1.31 Indigenous Education	16.5	8.8	24.1	36.0	37.3	17.1	23.3
1.41 School Administration	61.3	15.1	67.0	26.4	26.8	12.0	34.8
1.60 Summer School	-	-	-	0.5	-	-	0.1
1.61 Continuing Education	3.8	-	-	-	-	0.4	0.7
1.64 Other	-	-	16.7	-	3.8	0.9	3.6
<b>Total Function 1</b>	<b>451.1</b>	<b>376.4</b>	<b>500.8</b>	<b>397.9</b>	<b>365.0</b>	<b>368.8</b>	<b>410.0</b>
<b>4 District Administration</b>							
4.11 Educational Administration	9.6	8.8	4.4	23.2	20.9	4.2	11.8
4.40 School District Governance	14.4	10.6	6.7	11.2	7.8	13.3	10.7
4.41 Business Administration	85.6	50.0	50.2	52.2	46.8	29.7	52.4
<b>Total Function 4</b>	<b>109.6</b>	<b>69.4</b>	<b>61.2</b>	<b>86.5</b>	<b>75.6</b>	<b>47.1</b>	<b>74.9</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	28.8	44.7	34.3	17.1	45.7	26.9	32.9
5.50 Maintenance Operations	135.7	62.8	134.2	277.6	178.8	171.2	160.1
5.52 Maintenance of Grounds	26.6	23.8	20.5	29.9	29.8	10.3	23.5
5.56 Utilities	152.5	155.5	173.1	277.8	165.8	182.0	184.5
<b>Total Function 5</b>	<b>343.7</b>	<b>286.8</b>	<b>362.1</b>	<b>602.3</b>	<b>420.1</b>	<b>390.5</b>	<b>400.9</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	2.3	0.4	0.6	-	0.2	1.9	0.9
7.70 Student Transportation	35.6	32.4	188.6	88.2	27.8	87.7	76.7
7.73 Housing	-	-	-	12.5	-	-	2.1
<b>Total Function 7</b>	<b>37.8</b>	<b>32.8</b>	<b>189.2</b>	<b>100.7</b>	<b>28.0</b>	<b>89.5</b>	<b>79.7</b>
<b>Operating Fund Capital Purchases</b>	<b>45.5</b>	<b>215.7</b>	<b>165.7</b>	<b>58.6</b>	<b>-</b>	<b>17.5</b>	<b>83.8</b>
<b>Total Operating Fund Service, Supplies and Capital Expenditure</b>	<b>987.7</b>	<b>981.2</b>	<b>1,279.0</b>	<b>1,246.0</b>	<b>888.7</b>	<b>913.4</b>	<b>1,049.3</b>

Note that transportation is contracted out in SD71

**Exhibit 5: Ratio of Expenditure by Object to Funded FTE**  
**Operating Fund and Classroom Enhancement Fund Consolidated**  
**Function 1.62 International is excluded**  
**2020/21 Amended Budget**

This exhibit presents operating fund expense by category, by functions (1, 4, and 5), and for all functions. Note that variation in other professional salaries results from inconsistent classification of psychologists and speech pathologists. In some districts these positions are reported as other professionals in function 1, and in other districts one or both of these categories are reported as teacher staffing. For comparison purposes, teacher and other professional staffing in function 1 are combined in the far right column.

School District	Funded Enrolment	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Total	Teachers and Func 1 Oth Professionals Combined
<b>FUNCTION 1 (INSTRUCTION) - OPERATING FUND AND CEF (Staffing &amp; Overhead)</b>													
SD62	11,449.6	5,089.9	685.7	859.8	371.9	76.0	397.7	7,481.0	1,873.9	9,354.8	373.9	9,728.7	5,165.9
SD63	7,776.4	5,047.0	583.4	730.7	374.6	110.0	368.9	7,214.6	1,798.3	9,012.9	577.7	9,590.6	5,157.0
SD71	9,885.9	4,634.9	557.6	704.4	285.7	23.9	278.1	6,484.6	1,601.5	8,086.0	701.7	8,787.8	4,658.8
SD72	5,545.0	5,047.2	752.7	929.6	262.6	4.2	234.7	7,230.9	1,625.0	8,855.9	554.2	9,410.1	5,051.4
SD75	6,307.7	4,963.3	640.7	1,005.2	419.2	19.6	351.4	7,399.4	1,740.1	9,139.5	380.8	9,520.3	4,982.9
SD79	8,223.9	5,111.3	645.6	1,010.7	316.7	29.0	536.6	7,649.9	1,784.9	9,434.7	374.2	9,809.0	5,140.3
<b>Average</b>	<b>8,198.1</b>	<b>4,982.3</b>	<b>644.3</b>	<b>873.4</b>	<b>338.4</b>	<b>43.8</b>	<b>361.2</b>	<b>7,243.4</b>	<b>1,737.3</b>	<b>8,980.7</b>	<b>493.8</b>	<b>9,474.4</b>	<b>5,026.1</b>
<b>FUNCTION 4 (DISTRICT ADMINISTRATION) - OPERATING FUND AND CEF (Staffing &amp; Overhead)</b>													
SD62	11,449.6	0.9	-	-	53.6	220.2	8.6	283.2	64.4	347.6	152.1	499.7	
SD63	7,776.4	-	-	-	58.0	211.3	-	269.3	76.6	345.9	85.5	431.4	
SD71	9,885.9	-	-	-	40.1	206.9	0.5	247.5	56.1	303.6	95.8	399.4	
SD72	5,545.0	-	-	-	56.4	251.3	-	307.6	81.2	388.8	97.2	486.1	
SD75	6,307.7	-	-	-	93.2	233.8	0.8	327.7	72.6	400.4	95.7	496.0	
SD79	8,223.9	-	22.2	-	85.9	181.9	3.7	293.7	62.0	355.7	66.9	422.6	
<b>Average</b>	<b>8,198.1</b>	<b>0.1</b>	<b>3.7</b>	<b>-</b>	<b>64.5</b>	<b>217.6</b>	<b>2.3</b>	<b>288.2</b>	<b>68.8</b>	<b>357.0</b>	<b>98.9</b>	<b>455.9</b>	
<b>FUNCTION 5 (OPERATIONS) excluding IT - OPERATING FUND AND CEF (Staffing &amp; Overhead)</b>													
SD62	11,449.6	-	-	-	459.2	23.1	27.4	509.7	132.3	642.0	357.1	999.0	
SD63	7,776.4	-	-	-	504.0	53.2	19.5	576.7	158.3	735.1	285.3	1,020.3	
SD71	9,885.9	-	-	-	476.5	40.0	14.2	530.6	121.2	651.8	320.0	971.8	
SD72	5,545.0	-	-	-	640.4	29.0	-	669.5	164.7	834.2	421.5	1,255.6	
SD75	6,307.7	-	-	-	516.9	42.0	33.6	592.5	143.2	735.7	401.3	1,137.0	
SD79	8,223.9	-	-	-	536.3	47.4	28.4	612.1	141.2	753.4	358.8	1,112.1	
<b>Average</b>	<b>8,198.1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>522.2</b>	<b>39.1</b>	<b>20.5</b>	<b>581.8</b>	<b>143.5</b>	<b>725.3</b>	<b>357.3</b>	<b>1,082.6</b>	
<b>ALL FUNCTIONS - OPERATING FUND AND CEF (Staffing &amp; Overhead)</b>													
SD62	11,449.6	5,090.8	685.7	859.8	1,085.5	358.4	443.5	8,523.6	2,127.6	10,651.2	1,071.3	11,722.5	
SD63	7,776.4	5,059.0	583.4	730.7	1,075.3	400.4	399.4	8,248.2	2,083.4	10,331.6	1,091.2	11,422.8	
SD71	9,885.9	4,634.9	557.6	704.4	860.7	293.1	292.8	7,343.4	1,797.8	9,141.3	1,426.4	10,567.7	
SD72	5,545.0	5,047.2	752.7	929.6	1,162.1	309.5	234.7	8,435.7	1,929.4	10,365.1	1,262.1	11,627.2	
SD75	6,307.7	4,963.3	640.7	1,005.2	1,194.0	308.7	385.7	8,497.6	2,000.7	10,498.3	1,006.9	11,505.2	
SD79	8,223.9	5,111.3	683.6	1,010.7	1,149.0	270.0	581.2	8,805.8	2,047.1	10,852.9	1,048.7	11,901.5	
<b>Average</b>	<b>8,198.1</b>	<b>4,984.4</b>	<b>650.6</b>	<b>873.4</b>	<b>1,087.8</b>	<b>323.4</b>	<b>389.5</b>	<b>8,309.1</b>	<b>1,997.7</b>	<b>10,306.7</b>	<b>1,151.1</b>	<b>11,457.8</b>	